

Amendment No. 1 to HB1496

Wirgau
Signature of Sponsor

AMEND Senate Bill No. 1675

House Bill No. 1496*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-702, is amended by adding the following new subsections:

(d) Elderly low-income homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily hospitalized or temporarily confined in a nursing home if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

(e) For purposes of this section, an elderly low-income homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(f) Elderly low-income homeowners who were temporarily hospitalized or temporarily confined in a nursing home during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary hospitalization or confinement, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

SECTION 2. Tennessee Code Annotated, Section 67-5-703, is amended by adding the following new subsections:

(e) Disabled homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily hospitalized or temporarily confined in a nursing home if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

Amendment No. 1 to HB1496

Wirgau
Signature of Sponsor

AMEND Senate Bill No. 1675

House Bill No. 1496*

(f) For purposes of this section, a disabled homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(g) Disabled homeowners who were temporarily hospitalized or temporarily confined in a nursing home during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary hospitalization or confinement, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

SECTION 3. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following new subsections:

(k) A disabled veteran shall continue to qualify for property tax relief while the disabled veteran is temporarily hospitalized or temporarily confined in a nursing home if the disabled veteran indicates an intent to return to the residence when recovered sufficiently.

(l) For purposes of this section, a disabled veteran's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(m) Disabled veterans who were temporarily hospitalized or temporarily confined in a nursing home during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary hospitalization or confinement, shall receive

reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.